

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0347 Manhattan Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,234,310.10	1,219,072.72	0.00	15,237.38	0.00	0.00
21XX Support Services - Students	96,789.80	96,789.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,015.81	3,015.81	0.00	0.00	0.00	0.00
222X Educational Media Services	38,795.01	38,795.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,896.85	76,663.85	0.00	1,233.00	0.00	0.00
24XX Support Services - School Administration	113,933.49	103,845.49	0.00	10,088.00	0.00	0.00
25XX Support Services - Business	38,691.46	0.00	34,875.46	312.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	177,113.92	175,728.97	0.00	1,384.95	0.00	0.00
27XX Student Transportation Services	100,599.70	100,599.70	0.00	0.00	0.00	0.00
31XX Food Services	2,616.31	2,616.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	673.75	673.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,381.32	17,381.32	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,662.50	0.00	XXXXXXXXXX	12,662.50	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	12,600.00	0.00	XXXXXXXXXX	0.00	12,600.00	0.00
62XX Resources Transferred to Other School Districts or	52,959.00	52,959.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,980,039.02</b>	<b>1,888,141.73</b>	<b>34,875.46</b>	<b>40,917.83</b>	<b>12,600.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0347 Manhattan Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,980,039.02					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,875.46/1,888,141.73			1.85%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0348 Manhattan H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	840,845.56	804,137.83	0.00	36,707.73	0.00	0.00
21XX Support Services - Students	37,623.11	37,623.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,894.40	1,894.40	0.00	0.00	0.00	0.00
222X Educational Media Services	45,617.99	43,848.62	0.00	1,769.37	0.00	0.00
23XX Support Services - General Administration	50,703.32	50,703.32	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,543.23	104,154.23	0.00	389.00	0.00	0.00
25XX Support Services - Business	28,284.35	0.00	24,186.16	1,762.19	0.00	0.00
26XX Operation and Maintenance of Plant Services	131,759.29	130,731.46	0.00	1,027.83	0.00	0.00
27XX Student Transportation Services	95,150.65	95,150.65	0.00	0.00	0.00	0.00
31XX Food Services	129,390.64	129,390.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,760.60	16,760.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	90,363.31	70,753.31	0.00	19,610.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,350.00	0.00	XXXXXXXXXX	1,350.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	9,933.80	0.00	XXXXXXXXXX	0.00	9,933.80	0.00
<b>Totals</b>	<b>1,584,220.25</b>	<b>1,485,148.17</b>	<b>24,186.16</b>	<b>62,616.12</b>	<b>9,933.80</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0348 Manhattan H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,584,220.25					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,186.16/1,485,148.17			1.63%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0350 Bozeman Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	11,924,595.40	11,912,770.98	6,918.88	4,905.54	0.00	0.00
21XX Support Services - Students	1,306,710.16	1,304,727.65	1,982.51	0.00	0.00	0.00
221X Improvement of Instruction Services	296,354.38	296,354.38	0.00	0.00	0.00	0.00
222X Educational Media Services	576,248.65	574,203.58	2,045.07	0.00	0.00	0.00
23XX Support Services - General Administration	304,395.02	304,296.91	98.11	0.00	0.00	0.00
24XX Support Services - School Administration	1,407,865.30	1,394,103.17	13,762.13	0.00	0.00	0.00
25XX Support Services - Business	281,022.55	0.00	190,599.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,816,605.08	1,811,007.58	597.50	5,000.00	0.00	0.00
27XX Student Transportation Services	651,183.63	651,183.63	0.00	0.00	0.00	0.00
28XX Support Services - Central	327,385.22	0.00	277,885.22	49,500.00	0.00	0.00
32XX Enterprise Services	33,529.75	33,529.75	0.00	0.00	0.00	0.00
33XX Community Services	66,549.52	65,630.97	918.55	0.00	0.00	0.00
34XX Extracurricular - Activities	21,603.78	21,603.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	120,744.42	119,930.22	814.20	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	258,482.15	0.00	XXXXXXXXXX	258,482.15	0.00	0.00
62XX Resources Transferred to Other School Districts or	100,873.65	100,873.65	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>19,494,148.66</b>	<b>18,590,216.25</b>	<b>495,621.32</b>	<b>317,887.69</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0350 Bozeman Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	19,494,148.66					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 495,621.32/18,590,216.25			2.67%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (5.74%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0351 Bozeman H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,495,844.64	6,447,741.59	8,913.19	39,189.86	0.00	0.00
21XX Support Services - Students	743,461.47	721,881.06	832.82	20,747.59	0.00	0.00
221X Improvement of Instruction Services	341,169.00	341,169.00	0.00	0.00	0.00	0.00
222X Educational Media Services	269,826.68	266,742.59	3,084.09	0.00	0.00	0.00
23XX Support Services - General Administration	290,180.38	290,082.29	98.09	0.00	0.00	0.00
24XX Support Services - School Administration	949,972.02	937,536.43	12,435.59	0.00	0.00	0.00
25XX Support Services - Business	154,975.88	0.00	125,086.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,133,733.14	1,133,135.65	597.49	0.00	0.00	0.00
27XX Student Transportation Services	395,095.30	395,095.30	0.00	0.00	0.00	0.00
28XX Support Services - Central	330,331.28	0.00	280,831.28	49,500.00	0.00	0.00
31XX Food Services	1,084,861.22	1,081,642.34	3,218.88	0.00	0.00	0.00
32XX Enterprise Services	18,561.04	18,561.04	0.00	0.00	0.00	0.00
33XX Community Services	52,461.64	52,461.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	104,648.48	104,648.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	519,133.25	509,419.07	814.18	8,900.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	174,427.45	0.00	XXXXXXXXXX	174,427.45	0.00	0.00
62XX Resources Transferred to Other School Districts or	20,906.00	20,906.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>13,079,588.87</b>	<b>12,321,022.48</b>	<b>435,911.82</b>	<b>292,764.90</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0351 Bozeman H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	13,079,588.87					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 435,911.82/12,321,022.48			3.54%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (5.24%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0354 Willow Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	295,926.63	295,926.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,470.00	1,470.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,168.57	51,168.57	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,380.56	1,380.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,144.14	0.00	21,144.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	62,402.38	62,402.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,496.13	28,496.13	0.00	0.00	0.00	0.00
31XX Food Services	26,395.77	26,395.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	263.55	263.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,957.39	1,957.39	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	490,605.12	469,460.98	21,144.14	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	490,605.12					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 21,144.14/469,460.98		4.50%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

16 Gallatin  
0355 Willow Creek H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	205,791.16	205,791.16	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	51,475.55	51,475.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,967.28	7,967.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,366.17	0.00	11,366.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	36,354.07	36,354.07	0.00	0.00	0.00	0.00
27XX Student Transportation Services	15,950.92	15,950.92	0.00	0.00	0.00	0.00
31XX Food Services	10,898.91	10,898.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	399.55	399.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,181.44	5,181.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,957.40	1,957.40	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	347,342.45	335,976.28	11,366.17	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	347,342.45					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,366.17/335,976.28		3.38%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0357 Springhill Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	54,325.00	54,325.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	579.00	579.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,173.00	4,173.00	0.00	0.00	0.00	0.00
222X Educational Media Services	1,467.00	1,467.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,000.00	1,000.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,591.00	2,591.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,446.00	2,446.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	102.00	102.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,733.30	0.00	XXXXXXXXXX	13,733.30	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,815.00	4,815.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	85,231.30	71,498.00	0.00	13,733.30	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	85,231.30					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/71,498.00		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0359 Cottonwood Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	54,903.74	54,903.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	855.13	855.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	145.12	145.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,570.02	0.00	5,570.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,594.10	10,594.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,429.00	0.00	XXXXXXXXXX	2,429.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,284.22	5,284.22	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	79,781.33	71,782.31	5,570.02	2,429.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	79,781.33					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 5,570.02/71,782.31		7.76%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0360 Three Forks Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,411,064.41	1,408,805.08	0.00	2,259.33	0.00	0.00
21XX Support Services - Students	3,687.73	3,687.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,220.00	1,220.00	0.00	0.00	0.00	0.00
222X Educational Media Services	44,463.67	44,463.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	105,258.25	105,258.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	117,933.62	117,933.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,992.00	0.00	1,992.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	191,846.78	170,256.09	0.00	21,590.69	0.00	0.00
27XX Student Transportation Services	94,773.66	72,773.66	0.00	22,000.00	0.00	0.00
31XX Food Services	154,768.00	154,768.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,814.55	35,814.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,607.59	1,607.59	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	2,164,430.26	2,116,588.24	1,992.00	45,850.02	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,164,430.26					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,992.00/2,116,588.24		0.09%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0361 Three Forks H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	631,070.84	626,961.89	0.00	4,108.95	0.00	0.00
21XX Support Services - Students	1,756.21	1,756.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,000.00	1,000.00	0.00	0.00	0.00	0.00
222X Educational Media Services	27,935.42	27,935.42	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,373.51	67,373.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,966.87	33,966.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,408.00	0.00	1,408.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	144,813.10	137,386.86	0.00	7,426.24	0.00	0.00
27XX Student Transportation Services	36,106.68	36,106.68	0.00	0.00	0.00	0.00
31XX Food Services	1,742.20	1,742.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	39,091.97	39,091.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	92,790.75	92,790.75	0.00	0.00	0.00	0.00
<b>Totals</b>	1,079,055.55	1,066,112.36	1,408.00	11,535.19	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,079,055.55					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,408.00/1,066,112.36		0.13%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0362 Pass Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,404.25	63,404.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,073.91	1,073.91	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,634.44	6,634.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,090.06	0.00	4,090.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,154.23	10,154.23	0.00	0.00	0.00	0.00
27XX Student Transportation Services	700.00	700.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,347.32	5,347.32	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	91,404.21	87,314.15	4,090.06	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	91,404.21					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 4,090.06/87,314.15		4.68%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0363 Monforton Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	797,138.43	793,868.75	2,069.68	1,200.00	0.00	0.00
21XX Support Services - Students	2,266.00	2,266.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	20,946.53	11,829.53	0.00	9,117.00	0.00	0.00
222X Educational Media Services	35,293.65	35,293.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,072.08	13,072.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	97,038.73	97,038.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	63,815.29	0.00	45,464.01	7,835.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,001.34	81,001.34	0.00	0.00	0.00	0.00
27XX Student Transportation Services	17,437.72	17,437.72	0.00	0.00	0.00	0.00
31XX Food Services	44,315.99	44,315.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,483.39	8,483.39	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,651.80	5,651.80	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,186,460.95	1,110,258.98	47,533.69	18,152.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,186,460.95					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 47,533.69/1,110,258.98		4.28%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0364 Gallatin Gateway Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	545,739.89	545,739.89	0.00	0.00	0.00	0.00
21XX Support Services - Students	5,790.31	5,790.31	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,684.63	2,684.63	0.00	0.00	0.00	0.00
222X Educational Media Services	16,751.02	16,751.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,245.33	10,245.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	126,226.90	126,226.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	38,951.84	0.00	35,856.50	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,433.03	72,433.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	24,183.26	24,183.26	0.00	0.00	0.00	0.00
28XX Support Services - Central	11,171.71	0.00	11,171.71	0.00	0.00	0.00
31XX Food Services	51,656.42	51,656.42	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	835.14	835.14	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,395.48	0.00	XXXXXXXXXX	2,395.48	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,326.31	5,326.31	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>914,391.27</b>	<b>861,872.24</b>	<b>47,028.21</b>	<b>2,395.48</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0364 Gallatin Gateway Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	914,391.27					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 47,028.21/861,872.24			5.46%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0366 Anderson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	682,795.83	682,795.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,017.03	12,017.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	552.50	552.50	0.00	0.00	0.00	0.00
222X Educational Media Services	43,091.93	43,091.93	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,977.15	5,977.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	115,657.10	110,057.10	5,600.00	0.00	0.00	0.00
25XX Support Services - Business	45,443.78	0.00	45,443.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	81,063.79	81,063.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	106,284.66	52,062.66	0.00	54,222.00	0.00	0.00
31XX Food Services	85.00	85.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,454.65	3,454.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,711.31	5,711.31	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,102,134.73	996,868.95	51,043.78	54,222.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,102,134.73					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 51,043.78/996,868.95		5.12%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0367 LaMotte Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	205,027.06	205,027.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,756.81	7,756.81	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,318.80	3,318.80	0.00	0.00	0.00	0.00
222X Educational Media Services	11,839.14	11,839.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,863.86	4,863.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	42,111.78	42,111.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,419.96	0.00	34,419.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,407.77	33,407.77	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,084.45	4,084.45	0.00	0.00	0.00	0.00
31XX Food Services	5,486.17	5,486.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	281.20	0.00	XXXXXXXXXX	281.20	0.00	0.00
62XX Resources Transferred to Other School Districts or	16,171.09	16,171.09	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	368,768.09	334,066.93	34,419.96	281.20	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	368,768.09					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,419.96/334,066.93			10.30%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0368 Belgrade Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	5,419,069.52	5,419,069.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	563,123.64	563,123.64	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,486.40	13,486.40	0.00	0.00	0.00	0.00
222X Educational Media Services	244,279.48	244,279.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	96,212.58	96,212.58	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	615,568.47	615,568.47	0.00	0.00	0.00	0.00
25XX Support Services - Business	390,957.51	0.00	375,207.51	15,750.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,029,344.81	922,742.10	0.00	106,602.71	0.00	0.00
27XX Student Transportation Services	536,092.09	383,461.29	0.00	152,630.80	0.00	0.00
31XX Food Services	526,365.79	520,643.29	0.00	5,722.50	0.00	0.00
33XX Community Services	9,114.23	9,114.23	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,458.74	21,458.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	111,909.91	111,909.91	0.00	0.00	0.00	0.00
<b>Totals</b>	9,576,983.17	8,921,069.65	375,207.51	280,706.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	9,576,983.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 375,207.51/8,921,069.65		4.21%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0369 Belgrade H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,536,992.01	2,528,347.01	0.00	8,645.00	0.00	0.00
21XX Support Services - Students	169,069.34	169,069.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,882.29	6,882.29	0.00	0.00	0.00	0.00
222X Educational Media Services	126,218.75	126,218.75	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	48,487.04	48,487.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	272,049.04	272,049.04	0.00	0.00	0.00	0.00
25XX Support Services - Business	212,613.81	0.00	196,863.81	15,750.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	652,531.76	505,307.99	0.00	147,223.77	0.00	0.00
27XX Student Transportation Services	246,464.75	181,051.55	0.00	65,413.20	0.00	0.00
31XX Food Services	31,526.61	31,526.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	80,038.67	80,038.67	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	314,399.41	314,399.41	0.00	0.00	0.00	0.00
<b>Totals</b>	4,697,273.48	4,263,377.70	196,863.81	237,031.97	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,697,273.48					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 196,863.81/4,263,377.70			4.62%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0370 Malmborg Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	35,655.55	34,263.55	0.00	1,392.00	0.00	0.00
21XX Support Services - Students	1,464.95	1,464.95	0.00	0.00	0.00	0.00
222X Educational Media Services	315.00	315.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,791.52	2,791.52	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	3,915.48	3,915.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,184.66	0.00	6,184.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,444.84	7,444.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	281.75	281.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	6,265.22	6,265.22	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	64,318.97	56,742.31	6,184.66	1,392.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	64,318.97					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 6,184.66/56,742.31		10.90%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0374 West Yellowstone K-12**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,033,584.56	1,033,584.56	0.00	0.00	0.00	0.00
21XX Support Services - Students	55,211.85	55,211.85	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	23,161.52	23,161.52	0.00	0.00	0.00	0.00
222X Educational Media Services	32,668.87	32,668.87	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	147,276.87	147,276.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,338.93	60,338.93	0.00	0.00	0.00	0.00
25XX Support Services - Business	44,274.61	0.00	44,274.61	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	211,021.00	211,021.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	119,460.73	119,460.73	0.00	0.00	0.00	0.00
31XX Food Services	64,622.76	64,622.76	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,529.52	27,529.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,914.84	58,914.84	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,399.97	0.00	XXXXXXXXXX	3,399.97	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,767.43	7,767.43	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,889,233.46</b>	<b>1,841,558.88</b>	<b>44,274.61</b>	<b>3,399.97</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**16 Gallatin**  
**0374 West Yellowstone K-12**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,889,233.46					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 44,274.61/1,841,558.88			2.40%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0375 Ophir Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	443,090.26	430,403.82	0.00	12,686.44	0.00	0.00
21XX Support Services - Students	42,800.45	42,800.45	0.00	0.00	0.00	0.00
22XX Educational Media Services	55,471.70	55,471.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,628.08	131,628.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,818.66	0.00	5,818.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	102,103.50	101,267.90	835.60	0.00	0.00	0.00
27XX Student Transportation Services	51,339.15	51,339.15	0.00	0.00	0.00	0.00
31XX Food Services	37,474.40	37,474.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,200.00	1,200.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,163.70	3,163.70	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	874,089.90	854,749.20	6,654.26	12,686.44	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	874,089.90					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 6,654.26/854,749.20		0.78%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**16 Gallatin  
0376 Amsterdam Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	310,996.53	310,996.53	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,318.05	3,318.05	0.00	0.00	0.00	0.00
222X Educational Media Services	24,571.32	24,571.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,087.56	5,087.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	22,860.49	22,860.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,466.00	0.00	11,466.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	39,855.87	39,855.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,338.42	23,338.42	0.00	0.00	0.00	0.00
31XX Food Services	2,379.53	2,379.53	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	14,737.40	14,737.40	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	458,611.17	447,145.17	11,466.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	458,611.17					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,466.00/447,145.17		2.56%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.